

SECTION VII--FOOD SERVICE ACCOUNTING

ILLUSTRATION 6 ENTITIES IMPLEMENTING GASB 34 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS BY PROGRAM FOOD SERVICE FUND

For the Fiscal Year Ended June 30, 20__

	Severe Need Breakfast	School Lunch	Other
Operating Revenue:			
Sales:			
1610 To Pupils			
1620 To Adults			
1630 A la Carte			
1640 Nutrition Program for Elderly (NPE)			
1650 Child Care			
1660 Other			
1510 Interest Earned (Trust Only)			
1920 Contributions/Donations			
1970 Self-Insurance Premiums			
Total Operating Revenue			
Operating Expenses:			
2560 Food Service			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies			
461 Cost of Sales - Purchased Food			
462 Cost of Sales - Donated Food			
690 Miscellaneous			
910 Depreciation-Local Funds			
920 Depreciation-Federal Assistance			
Total Operating Expenses			
Operating Income (Loss)			
Nonoperating Revenue (Expense)			
Local Sources:			
1510 Investment Earnings			
1910 Rentals			
1931 Gain on Disposal of Capital Assets			
1670 Local Donations			
1690 Miscellaneous Revenue			
810 Loss on Sale of Capital Assets			
820 Loss on Damage to Capital Assets			
620 Interest (Expense)			
680 Miscellaneous Expense			
State Sources:			
3810 Cash Reimbursements			
3820 Other Cash Payments			
Federal Sources:			
4810 Cash Reimbursements			
4820 Donated Food			
Total Nonoperating Revenue (Expense)			
Income Loss Before Contributions and Transfers			
Capital Contributions			
5110 Transfers In			
(8110) Transfers Out			
Change in Net Assets			